# **SUMMARY** (SCS2255A-1, DE AMENDMENT TO SF2255)

## **ALL FUNDS**

\$\$\$ in thousands | BOLD indicates rows included in total TAX POLICY: Positive change indicates revenue increase

PROPERTY TAX REFUNDS, AIDS, & CREDITS: Positive change indicates expenditure increase

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LINE	ITEM	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
	GENERAL FUND SUMMARY:						
1	GENERAL FUND TAX POLICY CHANGES	(344,670)	(477,570)	(822,240)	(482,570)	(518,200)	(1,000,770)
2	GENERAL FUND PROPERTY TAX REFUNDS, AIDS, & CREDITS	5,650	71,090	76,740	52,926	58,220	111,146
3	SUBTOTAL: GENERAL FUND IMPACT	(350,320)	(548,660)	(898,980)	(535,496)	(576,420)	(1,111,916)
	NON-GENERAL FUND SUMMARY:						
8	LEGACY FUNDS	(468)	151	(317)	186	175	361
9	HIGHWAY USER TAX DISTRIBUTION FUND	(155)	(185)	(340)	(195)	(215)	(410)
10	STATE AIRPORTS FUND	(195)	(215)	(410)	(215)	(215)	(430)
11	TACONITE ECONOMIC DEVELOPMENT FUND	0	0	0	0	0	0
12	TACONITE ENVIRONMENTAL PROTECTION FUND	0	0	0	0	0	0
13	DOUGLAS J. JOHNSON ECONOMIC FUND	0	0	0	0	0	0
14	HEALTHCARE ACCESS FUND	(3,000)	(2,100)	(5,100)	(1,100)	0	(1,100)
15	SUBTOTAL: NON-GENERAL FUND IMPACT	(3,818)	(2,349)	(6,167)	(1,324)	(255)	(1,579)

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## **TAX POLICY** (SCS2255A-1, DE AMENDMENT TO SF2255)

GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total TAX POLICY: Positive change indicates revenue increase

PROPERTY TAX REFUNDS, AIDS, & CREDITS: Positive change indicates expenditure increa

PROPER	TY TAX REFUNDS, AI	DS, & CRED	ITS: Positive change indicates expenditure increase	A	В	C	D	E	F	G
LINE	AUTHOR	SF#	ITEM	EFFECTIVE DATE	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
			TAX POLICY:							
			INDIVIDUAL INCOME TAXES							
1	Chamberlain	2015	1st Bracket Rate Reduction & 3rd Bracket Threshold Modification	TY 2017	(202,300)	(190,800)	(393,100)	(197,600)	(204,800)	(402,400)
2	Lang	540	Federal Conformity, Section 179 Expensing	TY 2018	(15,400)	(48,800)	(64,200)	(39,900)	(30,800)	(70,700)
3	Chamberlain	256	Modify Credit, K12 Indexed for Inflation	TY 2019	-	-	-	(200)	(400)	(600)
4	Rest	458	Modify Definition, Domicile Determination	TY 2017	Undetermined	Undetermined	-	Undetermined	Undetermined	-
5	Jasinski	763	Modify Greater MN Internship Credit	TY 2017	(400)	(400)	(800)	(400)	(400)	(800)
6	Nelson	913	Modify Credit, R&D Alternative Simplified Calculation	TY 2018	-	(7,200)	(7,200)	(7,500)	(7,700)	(15,200)
7	Bakk	646	Modify Working Family Credit, American Indian On-Reservation Earnings	TY 2017	(1,600)	(1,600)	(3,200)	(1,700)	(1,700)	(3,400)
8	Chamberlain	256	Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2018	-	(23,200)	(23,200)	(23,200)	(23,200)	(46,400)
9	Miller	941	Non-Refundable Credit, Student Loan Payments (Max. Credit \$700)	TY 2017 & TY 2018	(30,100)	(31,100)	(61,200)	-	-	-
10	Pratt	524	Non-Refundable Credit, Teacher Earning Master's Degree	TY 2017	-	(40)	(40)	(160)	(180)	(340)
11	Goggin	785	Non-Refundable Credit, Workforce Housing (Total includes corporate portion)	TY 2018 Only	-	(2,500)	(2,500)	-	-	-
12	Miller	538	Reciprocity Agreement, MN-WI	TY 2018	(3,000)	(3,000)	(6,000)	(3,000)	(3,000)	(6,000)
13	Housley	888	Subtraction, 1st-Time Homebuyer Savings Account	TY 2017	(700)	(800)	(1,500)	(800)	(800)	(1,600)
14	Senjem/Rest		Subtraction, Social Security Income	TY 2017	(36,500)	(38,400)	(74,900)	(40,100)	(41,900)	(82,000)
15			Interaction: Debt Service Equalization Aid		-	590	590	-	-	-
16			Interaction: Carlton County Recreation Tax Authorization		-	(Negligible)	-	(Negligible)	(Negligible)	-
17			Interaction: City Local Government Aid (LGA)		-	230	230	-	-	-
18			Interaction: County Program Aid (CPA)		-	110	110	-	-	-
19			Interaction: ICWA Aid to Counties		-	30	30	30	30	60
20			Interaction: Payment in Lieu of Taxes (PILT) Modification		-	70	70	70	70	140
21			Interaction: School Building Bond Agricultural Credit		-	1,360	1,360	1,470	1,540	3,010
22			Interaction: Statewide Property Tax Modifications		-	1,650	1,650	2,210	2,860	5,070
23			SUBTOTAL: INDIVIDUAL INCOME TAXES		(290,000)	(343,800)	(633,800)	(310,780)	(310,380)	(621,160)
			CORPORATE FRANCHISE TAXES							
26	Lang	540	Federal Conformity, Section 179 Expensing	TY 2018	(5,800)	(18,500)	(24,300)	(15,200)	(11,700)	(26,900)
27	Chamberlain	256	Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2018	(2,900)	(9,700)	(12,600)	(9,700)	(9,700)	(19,400)
28	Nelson	913	Modify R&D Credit, Alternative Simplified Calculation	TY 2018	(2,400)	(8,000)	(10,400)	(8,200)	(9,600)	(17,800)

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3/29/2017 5:00 pm

## **TAX POLICY** (SCS2255A-1, DE AMENDMENT TO SF2255)

GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total TAX POLICY: Positive change indicates revenue increase

PROPERTY TAX REFUNDS, AIDS, & CREDITS: Positive change indicates expenditure increa

PROPER	TY TAX REFUNDS, AI	IDS, & CRED	ITS: Positive change indicates expenditure increase	Α	В	С	D	E	F	G
LINE	AUTHOR	SF#	ITEM	EFFECTIVE DATE	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
29			SUBTOTAL: CORPORATE FRANCHISE TAXES		(11,100)	(36,200)	(47,300)	(33,100)	(31,000)	(64,100)
			SALES & USE TAXES							
32	Rest	1164	Collection and Remittance Requirements for Marketplace Providers	Various	-	10,000	10,000	10,000	10,000	20,000
33	Rosen	1036	Exemption by Refund, City of Madelia Construction	Various	(170)	-	(170)	-	-	-
34	Westrom	387	Exemption by Refund, City of Melrose Construction	Various	(100)	(50)	(150)	-	-	-
35	Anderson	1439	Exemption by Refund, City of Plymouth Construction Materials	Retro 1/1/2015	(1,650)	(710)	(2,360)	-	-	-
36	Johnson	1884	Exemption by Refund, DigiKey, 10 years, Up to \$5m annual, \$40m total	7/1/2017	(5,000)	(5,000)	(10,000)	(5,000)	(5,000)	(10,000)
37	Jensen	426	Exemption, Non-Profit Fundraising Events	7/1/2017	(540)	(560)	(1,100)	(580)	(600)	(1,180)
38	Kiffmeyer	410	Exemption, Precious Metal Bullion and Bullion Coin	7/1/2017	(400)	(450)	(850)	(470)	(480)	(950)
39	Limmer	1075	Exemption, Sales from Vending Machines	7/1/2017	(1,700)	(1,900)	(3,600)	(2,000)	(2,000)	(4,000)
40	Housley	478	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	(220)	(250)	(470)	(250)	(250)	(500)
41	Anderson	1259	Exemption, Special Fuels Used for Off-Highway Business Use	7/1/2017	(2,400)	(2,800)	(5,200)	(2,900)	(3,000)	(5,900)
42	Nelson	113	Exemption, MN State High School League (MSHSL)	7/1/2017	(820)	(840)	(1,660)	(860)	(880)	(1,740)
43			SUBTOTAL: SALES & USE TAXES		(13,000)	(2,560)	(15,560)	(2,060)	(2,210)	(4,270)
			FCTATE TAVEC							
		254	ESTATE TAXES	1/1/2018		(20,600)	(20,000)	(50,000)	(65.300)	(116 200)
46	Miller	354	Federal Conformity, Phased-In, Full Conformity in FY23 Estate Tax Recapture Related to Eminent Domain	1/1/2018 Retro 7/1/2011	(50)	(29,600)	(29,600)	(50,900) (50)	(65,300) (50)	(116,200)
47	Chamberlain	726	<u> </u>	Retro 7/1/2011		(50)	(100)		` ′	(100)
48			SUBTOTAL: ESTATE TAXES		(50)	(29,650)	(29,700)	(50,950)	(65,350)	(116,300)
			STATEWIDE PROPERTY TAXES							
51	Nelson		Exempt first \$100,000 C/I Value	Payable 18	(30,260)	(55,020)	(85,280)	(55,020)	(55,020)	(110,040)
52	Nelson	461	Levy Freeze	Payable 18	-	(10,190)	(10,190)	(30,510)	(54,080)	(84,590)
53	Lourey	647	Exemption: Tribal-Owned Duluth Clinic	Payable 17	(130)	-	(130)	-	-	-
54			SUBTOTAL: STATEWIDE PROPERTY TAXES		(30,390)	(65,210)	(95,600)	(85,530)	(109,100)	(194,630)
			ALCOHOLIC BEVERAGES TAXES							
57	Ingebrigtsen	866	Credit, Excise Tax on Wine and Cider, Small Wineries	7/1/2017	(130)	(150)	(280)	(150)	(160)	(310)
58			SUBTOTAL: ALCOHOLIC BEVERAGE TAXES		(130)	(150)	(280)	(150)	(160)	(310)
60			TOTAL: REVENUE CHANGES		(344,670)	(477,570)	(822,240)	(482,570)	(518,200)	(1,000,770)

## PROPERTY TAX REFUNDS, AIDS, & CREDITS (SCS2255A-1, DE AMENDMENT TO SF2255)

**GENERAL FUND** 

\$\$\$ in thousands | BOLD indicates rows included in total
TAX POLICY: Positive change indicates revenue increase
PROPERTY TAX REFUNDS, AIDS, & CREDITS: Positive change indicates expenditure increase

PROPERTY TAX REFUNDS, AIDS, & CREDITS: Positive change indicates expenditure increase

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LINE | AUTHOR | FILE # | ITEM | EFFECTIVE DATE | FY 2018 | FY 2018-19 | FY 2020 | FY 2021 | FY 2020

LINE	AUTHOR	FILE #	ITEM	EFFECTIVE DATE	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
			PROPERTY TAX REFUNDS:							
1	Nelson	774	Interaction: Apprenticeship Training Facilities	7/1/2017	-	-	-	Negligible	Negligible	-
2	Lourey	647	Interaction: Tribal-Owned Duluth Clinic	Payable 17	-	20	20	20	20	40
3	Pratt	1368	Interaction: Local Conservation Program Classification	Payable 19	-	-	-	Negligible	Negligible	-
4	Chamberlain	820	Interaction: Manufactured Home Parks Class Rate Modification	Payable 18	-	50	50	70	100	170
5	Mathews	1017	Interaction: Manufactured Homes Assessment Modification	7/1/2017	-	-	-	Negligible	Negligible	-
6	Lang	84	Interaction: Exclusion, Disabled Veterans, Surviving Spouses (100% disability)	Payable 18	-	(300)	(300)	(280)	(260)	(540)
7	Lang	84	Interaction: Exclusion, Disabled Veterans, Surviving spouses benefit	Payable 18	-	(40)	(40)	(70)	(100)	(170)
8	Wiger	205	Interaction: Exclusion, Disabled Veterans, Surviving spouses (70% disability)	Payable 18	-	-	-	(30)	(110)	(140)
9	Eichorn	1240	Interaction: Payment in Lieu of Taxes (PILT) Modification	CY 2017	-	(90)	(90)	(90)	(90)	(180)
10	Lourey	792	Interaction: Carlton County Recreation Tax Authorization	Payable 17	-	Negligible	-	Negligible	Negligible	-
11	Weber	476	Interaction: City Local Government Aid (LGA)	Aids Payable 18	-	(300)	(300)	-	-	-
12	Miller	479	Interaction: County Program Aid (CPA)	Aids Payable 18	-	(150)	(150)	-	-	-
13	Eichorn	503	Interaction: ICWA Aid to Counties	Aids Payable 18	-	(40)	(40)	(40)	(40)	(80)
14	Nelson	2095	Interaction: School Debt Service Equalization Aid	Payable 18	-	(790)	(790)	-	-	-
15	Eichorn	1240	Interaction: School Building Bond Agricultural Credit	Payable 18	-	-	-	220	450	670
16			SUBTOTAL: REFUNDS		-	(1,640)	(1,640)	(200)	(30)	(230)
			AIDS:							
19	Eichorn	503	ICWA Aid to Counties	Aids Payable 18	-	2,000	2,000	2,000	2,000	4,000
20	Weber	476	Modify, City Local Government Aid (LGA)	Aids Payable 17	-	12,000	12,000	-	-	-
21	Miller	479	Modify, County Program Aid (CPA)	Aids Payable 17	-	6,000	6,000	-	-	-
22	Bakk	582	Modify, LGA Newly Incorporated City Base Year Formula Aid Authorization	Aids Payable 17	468	-	468	-	-	-
23	Weber	492	Modify, LGA Penalty Forgiveness for Dundee, Jeffers, & Woodstock (2014)	DFE	102	-	102	-	-	-
24	Johnson	600	Modify, LGA Penalty Forgiveness for Oslo (2013)	DFE	37	-	37	-	-	-
25	Eichorn	1240	Modify, Payment In Lieu of Taxes (PILT)	CY 2017	3,450	3,450	6,900	3,450	3,450	6,900
26	Nelson	2095	Modify, School Debt Service Equalization Aid	Payable 18	-	14,180	14,180	1,576	-	1,576
27			SUBTOTAL: AIDS		4,057	37,630	41,687	7,026	5,450	12,476

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3/29/2017 5:00 pm

## PROPERTY TAX REFUNDS, AIDS, & CREDITS (SCS2255A-1, DE AMENDMENT TO SF2255)

**GENERAL FUND** 

\$\$\$ in thousands | BOLD indicates rows included in total
TAX POLICY: Positive change indicates revenue increase

PROPERTY TAX REFUNDS, AIDS, & CREDITS: Positive change indicates expenditure increase

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LINE	AUTHOR	FILE #	ITEM	EFFECTIVE DATE	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
			CREDITS:							
30	Draheim	802	School Building Bond Agricultural Credit	Payable 18	-	34,900	34,900	46,100	52,800	98,900
31	Osmek	104	Ag Preserves Early Termination; Wireless Installations	Various	-	(Negligible)	-	(Negligible)	(10)	(10)
32			SUBTOTAL: CREDITS		-	34,900	34,900	46,100	52,800	98,900
			APPROPRIATIONS:							
35	Westrom	387	City of Melrose Fire Recovery Grants	FY 2018	1,393	-	1,393	-	-	-
36	Koran	816	Taxpayer Assistance Grants	FY 2018 & FY2019	200	200	400	-	-	-
37			SUBTOTAL: CREDITS		1,593	200	1,793	-	-	-
39			TOTAL: REFUNDS, AIDS, & CREDITS		5,650	71,090	76,740	52,926	58,220	111,146

### **OTHER ITEMS** (SCS2255A-1, DE AMENDMENT TO SF2255)

### NON-GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total Positive change indicates revenue increase Negative change indicates revenue decrease

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LINE	AUTHOR	FILE #	ITEM	EFFECTIVE DATE	FY 2017	FY 2016-17	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
			LEGACY FUNDS:									
1	Chamberlain	1480	Collection and Remittance Requirements for Marketplace Providers	Various	0	0	-	590	590	590	590	1,180
2	Rosen	1036	Exemption by Refund, City of Madelia Construction	Various	0	0	(10)	-	(10)	-	-	-
3	Westrom	387	Exemption by Refund, City of Melrose Construction	Various	0	0	(5)	(5)	(10)	-	-	-
4	Anderson	1439	Exemption by Refund, City of Plymouth Construction Materials	1/1/2015	0	0	(100)	(40)	(140)	-	-	-
5	Jensen	426	Exemption, Non-Profit Fundraising Events	7/1/2017	0	0	(30)	(30)	(60)	(30)	(30)	(60)
6	Kiffmeyer	410	Exemption, Precious Metal Bullion and Bullion Coin	7/1/2017	0	0	(20)	(30)	(50)	(30)	(30)	(60)
7	Housley	478	Exemption, Sales from Vending Machines	7/1/2017	0	0	(100)	(110)	(210)	(110)	(120)	(230)
8	Housley	478	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	0	0	(13)	(14)	(27)	(14)	(15)	(29)
9	Anderson	1259	Exemption, Special Fuels Used for Off-Highway Business Use	7/1/2017	0	0	(140)	(160)	(300)	(170)	(170)	(340)
10	Nelson	113	Modify Exemption, MN State High School League (MSHSL)	7/1/2017	0	0	(50)	(50)	(100)	(50)	(50)	(100)
11			SUBTOTAL: LEGACY FUNDS		0	0	(468)	151	(317)	186	175	361
			HIGHWAY USER TAX DISTRIBUTION FUND:									
14	Ruud	70	Compressed Natural Gas Excise Tax Rate reduction	7/1/2017	0	0	(140)	(170)	(310)	(180)	(200)	(380)
15	Jensen	1280	Aviation Fuels Excise Tax on Gasoline Used for Aviation	7/1/2017	0	0	(15)	(15)	(30)	(15)	(15)	(30)
16			SUBTOTAL: HUTD FUND		0	0	(155)	(185)	(340)	(195)	(215)	(410)
			STATE AIRPORTS FUND:									
19	Jensen	1280	Expansion of Refund to Aerial Applicators	7/1/2017	0	0	(200)	(220)	(420)	(220)	(220)	(440)
20	Jensen	1280	Aviation Fuels Excise Tax on Gasoline Used for Aviation	7/1/2017	0	0	5	5	10	5	5	10
21			SUBTOTAL: STATE AIRPORTS FUND		0	0	(195)	(215)	(410)	(215)	(215)	(430)
			TACONITE ECONOMIC DEVELOPMENT FUND:									
24	Chamberlain		Distribution Increase, Taconite Production Taxes	DFE	8,400	8,400	-	-	-	-	-	-
25			SUBTOTAL: TACONITE ECONOMIC DEVELOPMENT FUND		8,400	8,400	-	-	-	-	-	-
			TACONITE ENVIRONMENTAL PROTECTION FUND:									
28	Chamberlain		Distribution Decrease, Taconite Production Taxes	DFE	(5,600)	(5,600)	-	-	_	-	-	-
29	22		SUBTOTAL: TACONITE ENVIRONMENTAL PROTECTION FUND		(5,600)	(5,600)	_	-	-	_	-	-
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			DOUGLAS J. JOHNSON ECONOMIC FUND:									
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## **OTHER ITEMS** (SCS2255A-1, DE AMENDMENT TO SF2255)

### NON-GENERAL FUND CHANGES

**\$\$\$** in thousands | BOLD indicates rows included in total Positive change indicates revenue increase Negative change indicates revenue decrease

LINE	AUTHOR	FILE #	ITEM	EFFECTIVE DATE	FY 2017	FY 2016-17	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
32	Chamberlain		Distribution Decrease, Taconite Production Taxes	DFE	(2,800)	(2,800)	-	1	-	=	1	-
33			SUBTOTAL: DOUGLAS J. JOHNSON ECONOMIC FUND		(2,800)	(2,800)	-	-	-	-	-	-
36 37	Anderson	554	HEALTHCARE ACCESS FUND: Supplemental Medical Assistance Payments SUBTOTAL: HEALTHCARE ACCESS FUND	Retro 7/1/2016	0 <b>0</b>	0 <b>0</b>	(3,000) ( <b>3,000</b> )	(2,100) (2,100)		(1,100) <b>(1,100)</b>	-	(1,100) ( <b>1,100)</b>
39			TOTAL: NON-GENERAL FUND CHANGES		0	0	(3,818)	(2,349)	(6,167)	(1,324)	(255)	(1,579)

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# **APPENDIX** (SCS2255A-1, DE AMENDMENT TO SF2255)

OTHER ITEMS W/O STATE IMPACT

	TIF				
	Туре	SF	Author	Item	Effective Date
1	TIF	452	Abeler	Anoka 5-year Rule Extension	Local Approval
2	TIF	1342	Cohen	St. Paul TIF Modification	7/1/2017
3	TIF	2566	Eken	Moorhead TIF 5-year Extension	Local Approval
4	TIF	1896	Schoen	Washington County/City of Newport TIF Authorization	Local Approval
5	TIF	1001	Franzen	Edina TIF Approval and Certification Extension	Local Approval
6	TIF	757	Hall	Burnsville TIF Modification	Local Approval
7	TIF	690	Latz	St. Louis Park Pooling Percentage Increase	Local Approval
8	TIF	446	Limmer	Maple Grove TIF Modification	Local Approval
9	TIF	307	Newton	Coon Rapids TIF Duration Extension	Local Approval
10	TIF	477	Rest	General Law Modification	DFE
11	TIF	435	Schoen	Cottage Grove 5-year Rule Extension	Local Approval
12	TIF	1397	Simonson	Duluth Port Authority TIF Modification	Local Approval
13	TIF	553	Torres-Ray	Richfield Duration Extension	Local Approval
14	TIF	1413	Torres-Ray	Richfield 5-year Rule Extension	Local Approval

	SALES				
	Туре	SF	Author	Item	Effective Date
18	Local Option	225	Bakk	Hermantown local sales and use tax revenue uses modification	Local Compliance
19	Local Option	228	Bakk	Proctor local sales and use tax authorization	Local Compliance
20	Local Option	548	Dahms	New Ulm Local excise and sales and use tax extension and revenue use modification	Local Compliance
21	Local Option	1019	Dahms	Sleepy Eye lodging tax authorization	6/30/2017
22	Local Option	330	Eken	Clay County correctional facility and law enforcement center	Local Compliance
23	Local Option	521	Frentz	N. Mankato local food and beverage tax authorization	Local Compliance
24	Local Option	680	Frentz	Mankato/N. Mankato local sales and use taxes extension authorization	Local Compliance
25	Local Option	407	Ingebrigtsen	Fergus Falls local sales and use tax authorization	Local Compliance
26	Local Option	1254	Johnson	E. Grand Forks local sales and use tax authorization	Local Compliance
27	Local Option	951	Kent	Woodbury local lodging tax use authorization	Local Compliance
28	Local Option	496	Lang	Spicer special projects local sles and use tax authorization	Local Compliance
29	Local Option	499	Lang	New London local sales and use tax imposition authorization	Local Compliance
30	Local Option	155	Lourey	Moose Lake local sales and use tax authorization	Local Compliance
31	Local Option	2053	Osmek	Excelsior Local Sales and Use Tax authorization	Local Compliance
32	Local Option	598	Rosen	Fairmont local sales and use tax authorization	Local Compliance
33	Local Option	128	Simonson	Duluth Food and Beverages sales tax and local lodging tax use authorization	Local Compliance
34	Local Option	253	Sparks	Albert Lea Shell Rock River Watershed District Sales Tax Authority	Local Compliance
35	Local Option	1025	Weber	Worthington authority to use revenues from and issue debt	Local Compliance

MISC.				
Туре	SF	Author	Item	Effective Date
Property Tax	1495	Dziedzic	Property Tax Assessor Accreditation Waiver Authorization	DFE
Property Tax	764	Anderson, P.	Special taxing districts proposed levy certification dates	Payable 18
Property Tax	1410	Gazelka	Late Payment Abatement of Penalties	Payable 18
Mortgage Tax	1526	Mathews	Counties multiple county mortgage tax payments forwarding to the commissioner	7/1/2017
Wind Energy	411	Weber	Wind Energy Production tax modification (size classification of WEC)	DFE
Property Tax	813	Rosen	Local government aid (LGA) city need formulas transition modification.	Payable 18
Income Tax	538	Miller	Income Tax Reciprocity Benchmarks Study	DFE
Income Tax	258	Rest	Free electronic filing for Individual income tax returns report requirement	DFE